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DELAWARE
STATE AUDITOR

School Construction: Laurel School District

What Was Performed? An Examination of the Laurel School District's Schedule of Construction Projects for Fiscal Year Ended June 30, 2019.

Why This Engagement? School construction examination engagements, which are mandated, are performed to determine compliance with *Delaware Code*, the *State of Delaware Department of Education School Construction Technical Assistance Manual*, and the *State of Delaware Budget and Accounting Policy Manual*. This engagement was performed in accordance with 29 Del. C. § 7526 and examines Bond Bill construction project expenditures incurred by the school district.

What Was Found? It is my pleasure to report this engagement contained an unmodified opinion.¹ In addition, our examination disclosed one finding required to be reported under *Government Auditing Standards*:

- Seventeen purchase orders totaling \$15,453,118 were examined, and five of those purchase orders – totaling \$12,550,445 – did not have a contract number listed.

The Fiscal Year Ended June 30, 2019, Statewide School Districts' Construction Projects Examination Engagements for Laurel School District can be found on our website: [click here](#).

Please do not reply to this email. For any questions regarding the attached report, please contact State Auditor Kathleen McGuinness at Kathleen.Mcguinness@delaware.gov.

¹ An unmodified opinion is sometimes referred to as a "clean" opinion. It is one in which the auditor expresses an opinion that the referenced schedule(s) present fairly, in all material respects, the information based on established criteria as stated in the audit report.